

103^D CONGRESS
1ST SESSION

H. R. 1806

To amend the Internal Revenue Code of 1986 to exempt transportation on certain ferries from the excise tax on transportation of passengers by water.

IN THE HOUSE OF REPRESENTATIVES

APRIL 22, 1993

Mr. ANDREWS of Maine introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exempt transportation on certain ferries from the excise tax on transportation of passengers by water.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXEMPTION FOR TRANSPORTATION ON CER-**
4 **TAIN FERRIES.**

5 (a) GENERAL RULE.—Subparagraph (B) of section
6 4472(1) of the Internal Revenue Code of 1986 (relating
7 to exception for certain voyages on passenger vessels) is
8 amended to read as follows:

1 “(B) EXCEPTION FOR CERTAIN VOY-
2 AGES.—The term ‘covered voyage’ shall not in-
3 clude—

4 “(i) a voyage of a passenger vessel of
5 less than 12 hours between 2 ports in the
6 United States, and

7 “(ii) a voyage of less than 12 hours
8 on a ferry between a port in the United
9 States and a port outside the United
10 States.

11 For purposes of the preceding sentence, the
12 term ‘ferry’ means any vessel if normally no
13 more than 50 percent of the passengers on any
14 voyage of such vessel return to the port where
15 such voyage began on the 1st return of such
16 vessel to such port.”

17 (b) EFFECTIVE DATE.—The amendment made by
18 subsection (a) shall apply to voyages beginning after De-
19 cember 31, 1989; except that—

20 (1) no refund of any tax paid before the date
21 of the enactment of this Act shall be made by reason
22 of such amendment, and

23 (2) any tax collected from the passenger before
24 the date of the enactment of this Act shall be remit-
25 ted to the United States.

